

SPECIAL HANDLING REQUIRED

INSTRUCTIONS: If Form 540, 540A, 540EZ, or 540NR includes any of the special circumstances listed below, check the appropriate item(s) and attach this special handling form on the front of the return on top of the W-2's.

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| 1. <input type="checkbox"/> Taxable year ending other than December 31 | 7. <input type="checkbox"/> Taxpayer out of country on original due date of return |
| 2. <input type="checkbox"/> Farmer or Fisherman | 8. <input type="checkbox"/> Homeowner claiming renter's credit because of separate residence (Tax year 1992 and prior years only.) |
| 3. <input type="checkbox"/> Form FTB 5805 attached | 9. <input type="checkbox"/> Desert Storm/Restore Hope (Somalia) |
| 4. <input type="checkbox"/> Deceased taxpayer or spouse | 10. <input type="checkbox"/> Withheld at source |
| 5. <input type="checkbox"/> Substitute withholding statement included | 11. <input type="checkbox"/> Disaster |
| 6. <input type="checkbox"/> Taxpayer could be claimed as a dependent on another return | |

FTB 3595 (REV 11-93)

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